

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
ORANGEBURG DIVISION

United States of America	)	
	)	
Plaintiff,	)	
	)	C/A No.: 5:04-396-TLW
vs.	)	
	)	
Gloria Frazier, <i>aka</i> Gloria J. Frazier,	)	
	)	
Defendant.	)	
_____	)	

**ORDER**

The United States of America (“Plaintiff”) filed this action pursuant to I.R.C. § 7405 on February 9, 2004, to recover an erroneous tax refund issued to the Gloria Frazier (“Defendant”). Plaintiff filed a motion for summary judgment on June 8, 2012. (Doc. # 59). This matter now comes before this Court for review of the Report and Recommendation (“the Report”) filed on August 27, 2013, by Magistrate Judge Paige J. Gossett, (Doc. #95), to whom this case was previously assigned. Defendant filed objections to the Report on September 13, 2013. (Doc. #97). Plaintiff filed a Reply to the Defendant’s objections on September 23, 2013. (Doc. #98).

In the Report, the Magistrate Judge recommends granting the Plaintiff’s motion for summary judgment against the Defendant for the erroneous refund of \$51,060.00 for tax year 1997, plus interest as of the date of the refund pursuant to I.R.C. § 6621(a)(2) and 28 U.S.C. § 1961(c)(1). In conducting this review, the Court applies the following standard:

The magistrate judge makes only a recommendation to the Court, to which any party may file written objections.... The Court is not bound by the recommendation of the magistrate judge but, instead, retains responsibility for the final determination. The Court is required to make a de novo determination of those portions of the report or specified findings or recommendation as to which an objection is made. However, the Court is not required to review, under a de novo or any other standard, the factual or legal conclusions of the magistrate

judge as to those portions of the report and recommendation to which no objections are addressed. While the level of scrutiny entailed by the Court's review of the Report thus depends on whether or not objections have been filed, in either case the Court is free, after review, to accept, reject, or modify any of the magistrate judge's findings or recommendations.

Wallace v. Housing Auth. of the City of Columbia, 791 F. Supp. 137, 138 (D.S.C. 1992)  
(citations omitted).

In light of the standard set forth in Wallace, the Court has reviewed, de novo, the Report and the objections. After careful review of the Report and objections thereto, the Court hereby **ACCEPTS** the Report. (Doc. #95). The Plaintiff's objections, (Doc. #97), are **OVERRULED**. The Court **GRANTS** summary judgment against the Defendant for the erroneous refund of \$51,060.00 for tax year 1997, plus interest as of the date of the refund pursuant to I.R.C. § 6621(a)(2) and 28 U.S.C. § 1961(c)(1).

**IT IS SO ORDERED.**

s/Terry L. Wooten  
Chief United States District Judge

October 4, 2013  
Columbia, South Carolina